3. (Amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 wherein there is no loss of bioavailability in comparison to an immediate release composition.

4. (Amended) A controlled release pharmaceutical composition of nimesulide as claimed in claim 1 wherein the sustaining materials are selected from the group comprising cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, polyethylene oxides.

Please add new claims 14-17 as follows:

14. (New) A controlled release pharmaceutical composition of nimesulide as claimed in claim 2 wherein there is no loss of bioavailability in comparison to an immediate release composition.

15. (New) A controlled release pharmaceutical composition of nimesulide as claimed in claim 2 wherein the sustaining materials are selected from the group comprising cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, polyethylene oxides.

16. (New) A controlled release pharmaceutical composition of nimesulide as claimed in claim 3 wherein the sustaining materials are selected from the group comprising cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, polyethylene oxides.

17. (New) A controlled release pharmaceutical composition of nimesulide as claimed in claim 14 wherein the sustaining materials are selected from the group comprising cellulose and cellulose derivatives, waxes, carbomers, polyalkylene polyols, polycarbophils, methacrylic acid derivatives, gelatins, gums, polyethylene oxides.